

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,)	
)	Case No. 3:19-cv-611-jdp
Plaintiff,)	
)	
v.)	
)	
SHERYL ALEKSINSKI,)	
GINGER ALEKSINSKI, and)	
OFFICE OF THE TREASURER,)	
VILAS COUNTY, WISCONSIN,)	
)	
Defendants.)	
_____)	

ORDER CONFIRMING SALE

The United States has moved for an order confirming the receiver's sale of the two parcels of real property located at 13840 Ilg Road, Manitowish Waters, Wisconsin 54545 ("Manitowish Waters Properties") that are more fully described as:

Lot 52 of the Plat of REST LAKE, being a part of Government Lot 3, Section 9, Township 42 North, Raange 5 East, Town of Manitowish Waters, Vilas County, WI, according to the recorded Plat thereof.

Lot 53 of the Plat of REST LAKE, being a part of Government Lot 3, Section 9, Township 42 North, Raange 5 East, Town of Manitowish Waters, Vilas County, WI, according to the recorded Plat thereof.

For good cause shown, IT IS HEREBY ORDERED that:

1. The United States' motion for an order confirming the sale of the Manitowish Waters Properties (ECF No. 31) is GRANTED, and the sale of the Properties arranged by Micki Pierce-Holmstrom ("Receiver") to buyers Timothy M. Wightman and Lisa L. Wightman ("Buyers") is CONFIRMED.

2. On **March 25, 2022** (the scheduled closing date), or within 60 days after the entry of this order, the Receiver is directed to close the sale of the Manitowish Waters Properties to the Buyers for the sum of \$877,777, free and clear of all rights, titles, claims, and interests of the parties to this case, including any rights of redemption.

3. After full payment of the purchase price by the Buyers, the Receiver is directed to issue to the Buyers a deed in a form that substantially conforms to the “Receiver’s Deed to Real Property” that was attached as **Exhibit 1** to the United States’ Motion for Order Confirming Sale by Receiver (ECF No. 31).

4. The proceeds of the sale of the Manitowish Waters Properties shall be distributed by the Receiver (or those acting at her direction) as follows:

a. First, for the costs of sale, as follows. With regards to the costs of sale:

i. First, \$55,039.86 to the Receiver, which includes:

1. \$2,373.24 to the Receiver to be reimbursed for her reasonable and necessary expenditures to protect and preserve the value of the Manitowish Waters Properties; and

2. \$52,666.62, to the Receiver for her commission of 6 (six) percent of the gross sale proceeds; and

ii. Second, \$4,941.40 to Knight Barry Title Services, LLC, to be distributed for reasonable closing costs and government recording and transfer fees;

b. Second, to the Office of the Treasurer of Vilas County, Wisconsin, in an amount sufficient to satisfy any outstanding real estate taxes, as permitted by 26 U.S.C. § 6323(b)(6), currently identified as \$20,808.27. Also with regard to real estate taxes, and pursuant to the purchase agreement that the Receiver has entered into with the Buyers, an amount which is equal to the prorated amount of real estate taxes that will be due for the Manitowish Waters Properties for the period from January 1, 2022 to the closing date of the sale – currently identified as \$816.14 – shall be debited against the purchase price for the Properties and credited back to the Buyers; and

c. Third, the remaining balance of the net sale proceeds (approximately \$796,171.33), shall be divided and paid as follows:

i. Twenty-five (25) percent of the remaining net sale proceeds, in the approximate amount of \$199,042.83, shall be paid to Ginger Aleksinski, to be issued in the form of a check made payable to "Ginger Aleksinski," to be transmitted by overnight mail (FedEx or UPS) to the following address:

Ginger Aleksinski
4618 Viewcrest Drive
Delavan, WI 53115

ii. An amount sufficient to fully satisfy the total amount due for Sheryl Aleksinski's unpaid federal income tax liabilities for tax years 2007, 2008, and 2010 through 2015, with interest computed to the date of the closing of the sale – currently identified as \$300,139.59 – shall be paid to the United States. The payment to the United States shall be issued in the form of a check made payable to the "U.S. Department of Justice," with the following case management number included in the check's memo line: 2018101436. The check payable to the U.S. Department of Justice should be sent by overnight mail (FedEx or UPS) to the following address:

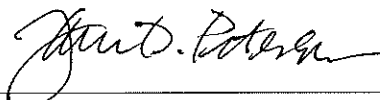
U.S. Department of Justice
Tax Division, OOR
One Constitution Square
1275 1st Street NE
Room 11206
Washington, D.C. 20001

iii. The remaining net sale proceeds after all payments set forth above, in the approximate amount of \$296,988.91, shall be paid to Sheryl Aleksinski, to be issued in the form of a check made payable to "Sheryl Aleksinski," to be transmitted by overnight mail (FedEx or UPS) to the following address:

Sheryl Aleksinski
608 McDowell Street
Delavan, WI 53115

IT IS SO ORDERED.

Done this 11TH day of MARCH, 2022.



JAMES D. PETERSON
United States District Judge